# FINAL ADMINISTRATIVE DECISION
# ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: City West, Inc.
DOCKET NO.: 21-33847.001-R-1
PARCEL NO.: 17-08-111-023-0000

The parties of record before the Property Tax Appeal Board are City West, Inc., the appellant(s), by attorney Kevin Fanning, of Fanning Law, LLC in Schaumburg; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds ***No Change*** in the assessment of the property as established by the **Cook** County Board of Review is warranted. The correct assessed valuation of the property is:

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| **LAND:** | $18,750 |
| **IMPR.:** | $145,377 |
| **TOTAL:** | $164,127 |

Subject only to the State multiplier as applicable.

## Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2021 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

## Findings of Fact

The subject property consists of a 3,125-square-foot parcel of land improved with two separate structures. Improvement No. 1 is a 133-year-old, three-story, multi-family masonry dwelling containing 4,605[1] square feet of living area. The improvement includes a full, unfinished basement, twelve bedrooms, and six full bathrooms. Improvement No. 2 is a multi-family residence of frame construction with 1,000 square feet of living area. The property is in the City of Chicago, within West Chicago Township in Cook County. The subject is classified as a Class 2-11 property under the Cook County Real Property Assessment Classification Ordinance[2].

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[1] The Board of Review indicates the total square feet of living area when accounting for the two improvements is 5,605.
[2] Property description derived from the filings submitted by both parties.

The appellant contends that the subject property is inequitably assessed and further raises a contention of law as the basis of the appeal.

In support of the inequity argument, the appellant submitted four equity comparable properties of masonry construction with varying degrees of similarity to the subject. These comparable properties are located within the same neighborhood code and are situated approximately 0.10 to 0.90 miles from the subject. Each comparable is classified as Class 2-11 and consists of multifamily dwellings ranging in age from 129 to 132 years, containing either two or five living units.

The appellant reports that the comparable properties each contain between three and seven bathrooms, have either a full or partial basement, and contain between 3,960 and 4,916 square feet of living area. One comparable includes a two-car garage. However, the appellant did not provide information regarding basement finish or the total number of stories for the comparable properties.

The improvement assessments for the comparable properties range from $4.17 to $11.95 per square foot. Based on this evidence, the appellant requests that the subject's total assessment be reduced to $64,250.

In support of its claim, the appellant submitted a brief titled "2021 Assessment Complaint," asserting that the Assessor inaccurately added a second improvement to the property record in 2021. The appellant further contends that the subject property's classification is incorrect. According to the appellant, the Cook County Assessor's Assessment Information Questionnaire (AINQ) for the parcel reflects two Class 2–11 improvements, both shown as originating in 2021. The appellant also provided the property record card, which shows that only one improvement exists on the parcel. Based on these documents, the appellant argues that the Assessor's Office erroneously added a second Class 2–11 improvement, resulting in a 116% increase in assessed value from the prior triennial assessment and requiring correction.

The appellant additionally requests that the Property Tax Appeal Board take judicial notice of a 2015 PTAB decision for a property identified by PIN 18-04-121-005-0000, under Docket No. 2015-39147. In that decision, the Board determined that the property had been improperly classified as Class 2–95 and held that it should instead be classified as Class 2–11.

The appellant further submitted the Cook County Board of Review's 2021 final assessment letter, showing the subject property's final assessment for the lien year as $164,126.

Additional documents provided by the appellant include Section V of the residential appeal form, in which the appellant identifies the subject's class type as "211/211." The appellant's brief also describes the property as a "Residential Class 2–11/2–11 property." The submission includes individual photographs of the subject and selected comparable properties, accompanied by limited descriptive information, as well as Building Record Residential forms for a property with PIN 17-08-110-023, located at 1418 West Huron.

The Board of Review submitted its Notes on Appeal, reflecting a total assessment of $164,126 for the subject property. This includes an improvement assessment of $145,376, or $25.93 per square foot of living area, based on a total living area of 5,605 square feet.

In support of the current assessment, the Board of Review provided two assessment-equity grids, one for each improvement on the subject property.

For Improvement No. 1, the Board of Review submitted four equity comparable properties with varying degrees of similarity to the subject. Each comparable is a two- or three-story multifamily dwelling of masonry construction, located within the same neighborhood code. The exact proximity of these comparable properties to the subject property was not provided. The improvement assessments for these properties range from $21.12 to $24.40 per square foot of living area.

In the second assessment-equity grid, the Board of Review provided two equity comparable properties related to Improvement No. 2. These comparable properties consist of a one-story and a two-story multifamily dwelling, constructed of either frame or masonry materials, and also located within the same neighborhood code. The exact proximity of these comparable properties to the subject property was not provided. The improvement assessments for these properties range from $58.23 to $59.82 per square foot of living area.

The Board of Review asserts that these comparable properties demonstrate the subject property's current assessment is equitable and consistent with similarly situated properties and therefore requests confirmation of the existing assessment.

This matter was scheduled for hearing; however, prior to the hearing, the parties jointly submitted a written request to waive the hearing and have the matter decided based solely on the evidence of record. The administrative law judge granted this request.

## Conclusion of Law

The taxpayer contends assessment inequity and  contention of law as the basis of this appeal.

The Property Tax Appeal Board may consider appeals based upon contentions of law. Such contentions of law must be concerned with the correct assessment of the subject property. If contentions of law are raised, the party shall submit a brief in support of his position." 86 Ill.Admin.Code §1910.65(d). "Standard of proof. Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence." 5 ILCS 100/10-15.

The appellant raises a contention of law asserting that the Assessor inaccurately classified the subject and identified and added a non-existent second improvement on the subject parcel for tax year 2021. After a thorough review of the record, the Board finds that the evidence submitted by both parties is inconsistent, incomplete, and, in several respects, confusing, thereby preventing the Board from reaching a clear determination that the assessment was the result of a legal or clerical error.

The appellant contends that the Assessor erroneously introduced a second Class 2-11 improvement in 2021, citing an AINQ entry that reflects two improvements of the same class and origin year. The appellant also submitted the subject's property record card, which identifies only one improvement on the parcel. However, neither document contains sufficient descriptive detail or corroborating information to enable the Board to determine whether one or two improvements existed on the parcel at the time of assessment.

Additionally, the Board finds the appellant's assertion that the subject was misclassified to be without merit. The property is identified as a Class 2-11 improvement in all evidence submitted by both the appellant and the Board of Review. The appellant does not explain why a misclassification is alleged, nor does the appellant provide evidence identifying the nature of any purported classification error. In the absence of any substantive supporting documentation, the Board concludes that the class codes assigned to the subject are consistent with the physical characteristics of the property.

The appellant cites a prior PTAB decision, Docket No. 2015-39147, and submitted the 2015 decision while requesting that the Board take judicial notice of it. The appellant contends that the decision demonstrates the Board's authority to consider evidence that a property may have been misclassified. The Board notes that it may take judicial notice only for limited purposes—such as recognizing the existence of a prior PTAB decision, confirming that it was issued, or acknowledging the contents of an official public record—but not to import factual findings, reasoning, or conclusions from one case into another.

Although the 2015 decision reflects, in a general sense, that the Board may consider competent evidence of misclassification when properly presented, it provides no evidence that the subject property in this appeal was misclassified by the Cook County Assessor. The cited decision involved a different parcel, different facts, and a different classification dispute. While the Board acknowledges its existence, it offers no assistance in determining whether the subject's 2021 assessment resulted from an improper classification.

Moreover, the Board reviews each appeal de novo. Even if the 2015 decision had involved the subject property—which it did not—it would still have no evidentiary value in this proceeding. A prior determination concerning another parcel cannot substitute for relevant, property-specific evidence in the present record, nor can it establish facts regarding the subject's 2021 classification. The appellant bears the burden of presenting persuasive evidence regarding the subject itself, and the 2015 decision provides none.

The documentary evidence submitted by the appellant is complicated by supplemental materials that do not clearly relate to the subject parcel. These include a 2015 PTAB decision for a property with a different Property Index Number, photographs accompanied by minimal descriptive information, and a Building Record Residential form for a property at 1418 West Huron, also bearing a different PIN than the subject. These materials introduce confusion rather than clarity and do not provide meaningful evidence concerning the subject property or the classification issue alleged by the appellant.

Further compounding this problem, the appellant's filings contain internal inconsistencies. In Section V of the residential appeal form, and again in its written brief, the appellant characterizes the subject as a "2-11/2-11" property. This description implicitly suggests the presence of two improvements, which contradicts the appellant's assertion that only one improvement exists and that the Assessor erroneously introduced a second improvement in 2021. The appellant offers no explanation reconciling these conflicting representations, nor does it supply competent, property-specific evidence supporting its claim that the second improvement record is erroneous.

Taken together, these deficiencies—submission of materials unrelated to the subject PIN, inconsistent representations regarding the number of improvements, and the absence of coherent supporting documentation—substantially undermine the appellant's position and obscure, rather than clarify, the factual basis for the asserted classification error or the challenge to the Board of Review's and the Cook County Assessor's indication that a second improvement exists on the parcel.

The Board of Review's submission likewise fails to resolve the classification issue. The Notes on Appeal list two improvements and provide two assessment equity grids, yet no supporting documentation was provided—such as field sheets, photographs, or descriptive information—to establish the existence, characteristics, or assessment history of either improvement. Without such evidence, the Board cannot determine whether the Assessor's listing of two improvements reflects the physical reality of the parcel or an administrative error.

The evidentiary record therefore contains contradictory representations: the appellant asserts that only one improvement exists, while the Board of Review's materials rely on the presence of two improvements but provide no explanation or supporting detail. Both parties' filings omit essential factual information, including physical descriptions, construction characteristics, and improvement histories, that would enable the Board to determine whether a classification or listing error occurred.

The parties waived a hearing and agreed to have this Board decide this appeal based solely on the submitted evidence. While a hearing would have allowed the parties to clarify any ambiguities in the record, the waiver of a hearing removed that opportunity.

Although the Board of Review's evidence is limited, the burden of proof in a Property Tax Appeal Board proceeding rests with the appellant. It is the appellant's obligation to establish, by a preponderance of the evidence, either inequity or a legal error in the assessment. The Board of Review is not required to rebut or contradict the appellant's position unless the appellant first presents competent, coherent, and property-specific evidence sufficient to support the claim asserted. In this matter, the appellant has not met that initial burden. The record contains no reliable, well-supported assessment-equity analysis demonstrating that the subject's assessment is excessive or inconsistent when compared to similarly situated properties. Accordingly, the appellant has also failed to establish assessment inequity.

Given the inconsistencies, omissions, and overall lack of reliable evidence establishing a clear factual foundation, the Board finds that the appellant has failed to prove that a legal error occurred in the Assessor's classification or improvement identification for the 2021 lien year. The confusion and gaps in the record prevent the Board from making a definitive legal determination in the appellant's favor on either the contention of law or the inequity claim. The board denies the appellants request for a reduction in assessment.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.

Chairman

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DISSENTING: ________________ ________________

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: September 15, 2026

Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

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